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guide notes

Government
Publications

Motor Fuels and Tobacco Tax Branch

Gasoline Tax Refund Rulings

V TAX REFUND RE: ALLOWANCE TO RETAILERS

Ruling

An allowance of 0.21% of the tax paid on gasoline sold at retail, may be claimed as provided in subsection 3(1) of the Regulation to the Gasoline Tax Act where the claimant:

- is in possession of a license to sell gasoline under the Gasoline Handling Act; and
- is not a collector authorized to act as an agent of the Minister; or
- as an employee of a collector and by way of an agreement, is held responsible for, and must bear the cost of, all gasoline losses and shortages incurred due to handling and temperature variations.

Note:

A retailer who obtains gasoline supplies on a consignment basis and remits tax on metered sales is not eligible for this allowance unless the consignor (the supplier of consignment gasoline) is paid for consignment losses.



Ontario

Ministry
of
Revenue

Robert F. Nixon
Minister
T.M. Russell
Deputy Minister



